



# **CITY OF SANTA BARBARA**

## **COUNCIL AGENDA REPORT**

**AGENDA DATE:** December 9, 2008  
**TO:** Mayor and Councilmembers  
**FROM:** Accounting Division, Finance Department  
**SUBJECT:** Fiscal Year 2009 First Quarter Interim Financial Statements

### **RECOMMENDATION:**

That Council accept the Fiscal Year 2009 Interim Financial Statements for the Three Months Ended September 30, 2008.

### **DISCUSSION:**

Each month, the Finance Department submits interim financial statements to Council, which show the progress of revenues and expenditures, in relation to budget, for each of the City's funds. The interim financial statements for the quarter ended September 30 are usually expanded to include a detailed narrative analysis of the General Fund and enterprise funds. However, due to the current difficult national and local economic environment, staff has recently presented a report on the status of revenues to Council and the Finance Committee. Accordingly, staff has not prepared a detailed report to reiterate what has already been presented.

Most of the financial discussion in previous financial reports focused on the City's revenues. Revenues are expected to fall short of the budget this fiscal year. However, expenditures appear to be within expectations as of September 30. Most of the year-to-date expenditure variances are timing differences that will diminish throughout the year. There do not appear to be any significant expenditure variances at this time.

**ATTACHMENT:** Interim Statement of Revenues and Expenditures – Summary by Fund

**PREPARED BY:** Rudolf J. Livingston, Accounting Manager

**SUBMITTED BY:** Robert D. Peirson, Finance Director

**APPROVED BY:** City Administrator's Office

CITY OF SANTA BARBARA  
Interim Statement of Revenues and Expenditures  
Summary by Fund  
For the Three Months Ended September 30, 2008 (25% of Fiscal Year)

|                                  | Annual<br>Budget | YTD<br>Actual | Encum-<br>brances | Remaining<br>Balance | Percent of<br>Budget |
|----------------------------------|------------------|---------------|-------------------|----------------------|----------------------|
| <b>GENERAL FUND</b>              |                  |               |                   |                      |                      |
| Revenue                          | 109,012,637      | 21,586,636    | -                 | 87,426,001           | 19.8%                |
| Expenditures                     | 110,233,292      | 27,178,462    | 2,253,115         | 80,801,715           | 26.7%                |
| Addition to / (use of) reserves  | (1,220,655)      | (5,591,826)   | (2,253,115)       |                      |                      |
| <b>WATER OPERATING FUND</b>      |                  |               |                   |                      |                      |
| Revenue                          | 32,593,646       | 10,014,995    | -                 | 22,578,651           | 30.7%                |
| Expenditures                     | 37,293,013       | 9,432,604     | 3,345,790         | 24,514,619           | 34.3%                |
| Addition to / (use of) reserves  | (4,699,367)      | 582,391       | (3,345,790)       |                      |                      |
| <b>WASTEWATER OPERATING FUND</b> |                  |               |                   |                      |                      |
| Revenue                          | 14,625,942       | 3,976,906     | -                 | 10,649,036           | 27.2%                |
| Expenditures                     | 15,056,773       | 2,920,725     | 1,673,009         | 10,463,039           | 30.5%                |
| Addition to / (use of) reserves  | (430,831)        | 1,056,181     | (1,673,009)       |                      |                      |
| <b>DOWNTOWN PARKING</b>          |                  |               |                   |                      |                      |
| Revenue                          | 7,464,980        | 1,776,979     | -                 | 5,688,001            | 23.8%                |
| Expenditures                     | 9,624,437        | 1,500,981     | 1,366,410         | 6,757,046            | 29.8%                |
| Addition to / (use of) reserves  | (2,159,457)      | 275,998       | (1,366,410)       |                      |                      |
| <b>AIRPORT OPERATING FUND</b>    |                  |               |                   |                      |                      |
| Revenue                          | 12,892,002       | 3,424,361     | -                 | 9,467,641            | 26.6%                |
| Expenditures                     | 15,006,609       | 3,526,725     | 908,843           | 10,571,041           | 29.6%                |
| Addition to / (use of) reserves  | (2,114,607)      | (102,365)     | (908,843)         |                      |                      |
| <b>GOLF COURSE FUND</b>          |                  |               |                   |                      |                      |
| Revenue                          | 2,695,570        | 657,209       | -                 | 2,038,361            | 24.4%                |
| Expenditures                     | 3,349,846        | 1,036,080     | 443,555           | 1,870,212            | 44.2%                |
| Addition to / (use of) reserves  | (654,276)        | (378,871)     | (443,555)         |                      |                      |
| <b>INTRA-CITY SERVICE FUND</b>   |                  |               |                   |                      |                      |
| Revenue                          | 8,540,480        | 1,909,196     | -                 | 6,631,284            | 22.4%                |
| Expenditures                     | 9,063,140        | 1,890,979     | 1,206,267         | 5,965,894            | 34.2%                |
| Addition to / (use of) reserves  | (522,660)        | 18,217        | (1,206,267)       |                      |                      |

CITY OF SANTA BARBARA  
Interim Statement of Revenues and Expenditures  
Summary by Fund  
For the Three Months Ended September 30, 2008 (25% of Fiscal Year)

|  | Annual<br>Budget    | YTD<br>Actual      | Encum-<br>brances   | Remaining<br>Balance | Percent of<br>Budget |
|--|---------------------|--------------------|---------------------|----------------------|----------------------|
| <b>ICS EQUIPMENT REPLACEMENT FUND</b>  |                     |                    |                     |                      |                      |
| Revenue                                | 2,347,673           | 624,027            | -                   | 1,723,646            | 26.6%                |
| Expenditures                           | 3,941,790           | 462,559            | 1,392,654           | 2,086,578            | 47.1%                |
| <i>Addition to / (use of) reserves</i> | <u>(1,594,117)</u>  | <u>161,468</u>     | <u>(1,392,654)</u>  |                      |                      |
| <b>SELF INSURANCE TRUST FUND</b>       |                     |                    |                     |                      |                      |
| Revenue                                | 5,958,769           | 1,637,510          | -                   | 4,321,259            | 27.5%                |
| Expenditures                           | 8,062,830           | 2,701,168          | 672,503             | 4,689,159            | 41.8%                |
| <i>Addition to / (use of) reserves</i> | <u>(2,104,061)</u>  | <u>(1,063,659)</u> | <u>(672,503)</u>    |                      |                      |
| <b>INFORMATION SYSTEMS ICS FUND</b>    |                     |                    |                     |                      |                      |
| Revenue                                | 2,546,684           | 593,779            | -                   | 1,952,905            | 23.3%                |
| Expenditures                           | 2,760,082           | 591,344            | 119,197             | 2,049,540            | 25.7%                |
| <i>Addition to / (use of) reserves</i> | <u>(213,398)</u>    | <u>2,434</u>       | <u>(119,197)</u>    |                      |                      |
| <b>WATERFRONT FUND</b>                 |                     |                    |                     |                      |                      |
| Revenue                                | 11,548,876          | 3,277,324          | -                   | 8,271,552            | 28.4%                |
| Expenditures                           | 12,168,847          | 2,389,987          | 863,890             | 8,914,969            | 26.7%                |
| <i>Addition to / (use of) reserves</i> | <u>(619,971)</u>    | <u>887,337</u>     | <u>(863,890)</u>    |                      |                      |
| <b>TOTAL FOR ALL FUNDS</b>             |                     |                    |                     |                      |                      |
| Revenue                                | 210,227,259         | 49,478,920         | -                   | 160,748,338          | 23.5%                |
| Expenditures                           | 226,560,659         | 53,631,615         | 14,245,232          | 158,683,812          | 30.0%                |
| <i>Addition to / (use of) reserves</i> | <u>(16,333,400)</u> | <u>(4,152,694)</u> | <u>(14,245,232)</u> |                      |                      |

**\*\* It is City policy to adopt a balanced budget. In most cases, encumbrance balances exist at year-end. These encumbrance balances are obligations of each fund and must be reported at the beginning of each fiscal year. In addition, a corresponding appropriations entry must be made in order to accommodate the 'carried-over' encumbrance amount. Most differences between budgeted annual revenues and expenses are due to these encumbrance carryovers.**

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Budgeted and Actual Revenues**  
**For the Three Months Ended September 30, 2008 (25% of Fiscal Year)**

|                                     | <b>Annual<br/>Budget</b> | <b>YTD<br/>Actual</b> | <b>Remaining<br/>Balance</b> | <b>Percent<br/>Received</b> | <b>Previous<br/>YTD</b> |
|-------------------------------------|--------------------------|-----------------------|------------------------------|-----------------------------|-------------------------|
| <b>TAXES</b>                        |                          |                       |                              |                             |                         |
| Sales and Use                       | 20,759,000               | 3,691,435             | 17,067,565                   | 17.8%                       | 4,090,303               |
| Property Taxes                      | 23,306,000               | -                     | 23,306,000                   | 0.0%                        | -                       |
| Utility Users Tax                   | 6,966,000                | 1,777,577             | 5,188,423                    | 25.5%                       | 1,699,604               |
| Transient Occupancy Tax             | 13,334,000               | 4,718,696             | 8,615,304                    | 35.4%                       | 4,508,665               |
| Franchise Fees                      | 2,995,400                | 707,961               | 2,287,439                    | 23.6%                       | 691,269                 |
| Business License                    | 2,258,500                | 395,168               | 1,863,332                    | 17.5%                       | 343,523                 |
| Real Property Transfer Tax          | 500,000                  | 96,402                | 403,598                      | 19.3%                       | 182,649                 |
| <i>Total</i>                        | <u>70,118,900</u>        | <u>11,387,238</u>     | <u>58,731,662</u>            | <u>16.2%</u>                | <u>11,516,013</u>       |
| <b>LICENSES &amp; PERMITS</b>       |                          |                       |                              |                             |                         |
| Licenses & Permits                  | 128,995                  | 49,920                | 79,075                       | 38.7%                       | 34,304                  |
| <i>Total</i>                        | <u>128,995</u>           | <u>49,920</u>         | <u>79,075</u>                | <u>38.7%</u>                | <u>34,304</u>           |
| <b>FINES &amp; FORFEITURES</b>      |                          |                       |                              |                             |                         |
| Parking Violations                  | 2,733,937                | 499,946               | 2,233,991                    | 18.3%                       | 538,225                 |
| Library Fines                       | 145,000                  | 30,113                | 114,887                      | 20.8%                       | 33,857                  |
| Municipal Court Fines               | 148,000                  | 50,538                | 97,462                       | 34.1%                       | 46,820                  |
| <i>Total</i>                        | <u>3,026,937</u>         | <u>580,597</u>        | <u>2,446,340</u>             | <u>19.2%</u>                | <u>618,903</u>          |
| <b>USE OF MONEY &amp; PROPERTY</b>  |                          |                       |                              |                             |                         |
| Investment Income                   | 1,514,026                | 492,922               | 1,021,104                    | 32.6%                       | 556,102                 |
| Rents & Concessions                 | 406,666                  | 101,687               | 304,979                      | 25.0%                       | 109,492                 |
| <i>Total</i>                        | <u>1,920,692</u>         | <u>594,609</u>        | <u>1,326,083</u>             | <u>31.0%</u>                | <u>665,594</u>          |
| <b>INTERGOVERNMENTAL</b>            |                          |                       |                              |                             |                         |
| Grants                              | 969,399                  | 693,991               | 275,408                      | 71.6%                       | 473,700                 |
| Vehicle License Fees                | 432,400                  | 133,216               | 299,184                      | 30.8%                       | 129,549                 |
| <i>Total</i>                        | <u>1,401,799</u>         | <u>827,207</u>        | <u>574,592</u>               | <u>59.0%</u>                | <u>603,249</u>          |
| <b>FEES &amp; SERVICE CHARGES</b>   |                          |                       |                              |                             |                         |
| Finance                             | 858,930                  | 195,759               | 663,171                      | 22.8%                       | 194,955                 |
| Community Development               | 5,545,017                | 1,121,052             | 4,423,965                    | 20.2%                       | 1,315,218               |
| Recreation                          | 2,442,410                | 664,859               | 1,777,551                    | 27.2%                       | 651,729                 |
| Public Safety                       | 433,055                  | 86,002                | 347,053                      | 19.9%                       | 65,156                  |
| Public Works                        | 4,220,897                | 974,953               | 3,245,944                    | 23.1%                       | 1,148,494               |
| Library                             | 782,082                  | 9,567                 | 772,515                      | 1.2%                        | 26,854                  |
| Reimbursements                      | 5,236,450                | 1,191,558             | 4,044,892                    | 22.8%                       | 1,221,943               |
| <i>Total</i>                        | <u>19,518,841</u>        | <u>4,243,749</u>      | <u>15,275,092</u>            | <u>21.7%</u>                | <u>4,624,349</u>        |
| <b>OTHER MISCELLANEOUS REVENUES</b> |                          |                       |                              |                             |                         |
| Miscellaneous                       | 2,755,903                | 1,893,303             | 862,600                      | 68.7%                       | 416,761                 |
| Indirect Allocations                | 6,478,919                | 1,699,981             | 4,778,938                    | 26.2%                       | 1,631,384               |
| Operating Transfers-In              | 3,661,651                | 310,032               | 3,351,619                    | 8.5%                        | 101,167                 |
| <i>Total</i>                        | <u>12,896,473</u>        | <u>3,903,317</u>      | <u>8,993,156</u>             | <u>30.3%</u>                | <u>2,149,312</u>        |
| <b>TOTAL REVENUES</b>               | <u>109,012,637</u>       | <u>21,586,636</u>     | <u>87,426,001</u>            | <u>19.8%</u>                | <u>20,211,724</u>       |

CITY OF SANTA BARBARA  
General Fund  
Interim Statement of Appropriations, Expenditures and Encumbrances  
For the Three Months Ended September 30, 2008 (25% of Fiscal Year)

|                                 | Annual<br>Budget  | YTD<br>Actual    | Encum-<br>brances | ** Remaining<br>Balance | YTD<br>Expended<br>and<br>Encumbered | Previous<br>YTD  |
|---------------------------------|-------------------|------------------|-------------------|-------------------------|--------------------------------------|------------------|
| <b>GENERAL GOVERNMENT</b>       |                   |                  |                   |                         |                                      |                  |
| <u>Mayor &amp; City Council</u> |                   |                  |                   |                         |                                      |                  |
| MAYOR                           | 857,792           | 187,982          | 1,242             | 668,568                 | 22.1%                                |                  |
| <i>Total</i>                    | 857,792           | 187,982          | 1,242             | 668,568                 | 22.1%                                | 177,108          |
| <u>City Attorney</u>            |                   |                  |                   |                         |                                      |                  |
| CITY ATTORNEY                   | 2,230,025         | 489,160          | -                 | 1,740,865               | 21.9%                                |                  |
| <i>Total</i>                    | 2,230,025         | 489,160          | -                 | 1,740,865               | 21.9%                                | 469,834          |
| <u>Administration</u>           |                   |                  |                   |                         |                                      |                  |
| CITY ADMINISTRATOR              | 1,506,079         | 346,841          | 10,606            | 1,148,632               | 23.7%                                |                  |
| LABOR RELATIONS                 | 289,415           | 50,749           | 33,851            | 204,815                 | 29.2%                                |                  |
| CITY TV                         | 528,509           | 100,982          | 65,379            | 362,148                 | 31.5%                                |                  |
| <i>Total</i>                    | 2,324,004         | 498,572          | 109,837           | 1,715,595               | 26.2%                                | 481,743          |
| <u>Administrative Services</u>  |                   |                  |                   |                         |                                      |                  |
| CITY CLERK                      | 625,160           | 108,883          | 26,576            | 489,701                 | 21.7%                                |                  |
| HUMAN RESOURCES                 | 1,315,794         | 274,799          | 35,936            | 1,005,060               | 23.6%                                |                  |
| ADMIN SVCS-EMPLOYEE DEVELOPMENT | 279,334           | 38,419           | -                 | 240,915                 | 13.8%                                |                  |
| <i>Total</i>                    | 2,220,288         | 422,101          | 62,511            | 1,735,676               | 21.8%                                | 470,539          |
| <u>Finance</u>                  |                   |                  |                   |                         |                                      |                  |
| ADMINISTRATION                  | 820,053           | 184,441          | 14,646            | 620,966                 | 24.3%                                |                  |
| TREASURY                        | 443,154           | 86,521           | -                 | 356,633                 | 19.5%                                |                  |
| CASHIERING & COLLECTION         | 359,549           | 72,410           | -                 | 287,139                 | 20.1%                                |                  |
| LICENSES & PERMITS              | 545,422           | 124,310          | -                 | 421,112                 | 22.8%                                |                  |
| BUDGET MANAGEMENT               | 446,158           | 73,320           | 15,000            | 357,838                 | 19.8%                                |                  |
| ACCOUNTING                      | 577,684           | 92,875           | 69,877            | 414,932                 | 28.2%                                |                  |
| PAYROLL                         | 290,216           | 65,159           | 8,498             | 216,559                 | 25.4%                                |                  |
| ACCOUNTS PAYABLE                | 220,571           | 50,373           | -                 | 170,198                 | 22.8%                                |                  |
| CITY BILLING & CUSTOMER SERVICE | 566,683           | 130,453          | 11,722            | 424,508                 | 25.1%                                |                  |
| PURCHASING                      | 665,581           | 150,653          | 1,651             | 513,277                 | 22.9%                                |                  |
| CENTRAL STORES                  | 201,854           | 48,055           | -                 | 153,799                 | 23.8%                                |                  |
| MAIL SERVICES                   | 102,166           | 24,481           | 3,424             | 74,260                  | 27.3%                                |                  |
| <i>Total</i>                    | 5,239,090         | 1,103,189        | 124,819           | 4,011,083               | 23.4%                                | 1,020,579        |
| <b>TOTAL GENERAL GOVERNMENT</b> | <b>12,871,199</b> | <b>2,701,004</b> | <b>298,409</b>    | <b>9,871,786</b>        | <b>23.3%</b>                         | <b>2,619,803</b> |
| <b>PUBLIC SAFETY</b>            |                   |                  |                   |                         |                                      |                  |
| <u>Police</u>                   |                   |                  |                   |                         |                                      |                  |
| CHIEF'S STAFF                   | 1,090,492         | 262,191          | 75                | 828,226                 | 24.1%                                |                  |
| SUPPORT SERVICES                | 564,190           | 132,886          | 6,855             | 424,448                 | 24.8%                                |                  |
| RECORDS                         | 1,405,560         | 313,090          | 18,924            | 1,073,546               | 23.6%                                |                  |
| COMMUNITY SVCS                  | 1,064,540         | 257,356          | 25,621            | 781,562                 | 26.6%                                |                  |
| CRIME ANALYSIS                  | 94,472            | 19,841           | -                 | 74,631                  | 21.0%                                |                  |
| PROPERTY ROOM                   | 124,389           | 31,897           | 637               | 91,855                  | 26.2%                                |                  |

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Appropriations, Expenditures and Encumbrances**  
**For the Three Months Ended September 30, 2008 (25% of Fiscal Year)**

|                                  | <u>Annual<br/>Budget</u> | <u>YTD<br/>Actual</u> | <u>Encum-<br/>brances</u> | <u>** Remaining<br/>Balance</u> | <u>YTD<br/>Expended<br/>and<br/>Encumbered</u> | <u>Previous<br/>YTD</u> |
|----------------------------------|--------------------------|-----------------------|---------------------------|---------------------------------|--|-------------------------|
| <b>PUBLIC SAFETY</b>             |                          |                       |                           |                                 |  |                         |
| <u>Police</u>                    |                          |                       |                           |                                 |  |                         |
| TRNG/RECRUITMENT                 | 448,504                  | 88,290                | 2,897                     | 357,317                         | 20.3%  |                         |
| RANGE                            | 976,214                  | 257,916               | 18,652                    | 699,646                         | 28.3%  |                         |
| BEAT COORDINATORS                | 896,729                  | 174,749               | -                         | 721,980                         | 19.5%  |                         |
| INFORMATION TECHNOLOGY           | 1,157,756                | 431,030               | 19,655                    | 707,071                         | 38.9%  |                         |
| INVESTIGATIVE DIVISION           | 4,690,801                | 1,072,353             | 7,436                     | 3,611,013                       | 23.0%  |                         |
| CRIME LAB                        | 215,166                  | 49,184                | -                         | 165,982                         | 22.9%  |                         |
| PATROL DIVISION                  | 12,615,285               | 2,839,934             | 160,657                   | 9,614,694                       | 23.8%  |                         |
| TRAFFIC                          | 1,201,073                | 285,598               | 1,500                     | 913,975                         | 23.9%  |                         |
| SPECIAL EVENTS                   | 817,819                  | 668,741               | -                         | 149,078                         | 81.8%  |                         |
| TACTICAL PATROL FORCE            | 1,038,682                | 248,231               | -                         | 790,451                         | 23.9%  |                         |
| STREET SWEEPING ENFORCEMENT      | 258,157                  | 57,635                | -                         | 200,522                         | 22.3%  |                         |
| NIGHT LIFE ENFORCEMENT           | 440,911                  | 97,542                | -                         | 343,369                         | 22.1%  |                         |
| PARKING ENFORCEMENT              | 1,044,119                | 171,763               | 55,245                    | 817,111                         | 21.7%  |                         |
| CCC                              | 2,318,346                | 483,972               | 91                        | 1,834,283                       | 20.9%  |                         |
| ANIMAL CONTROL                   | 610,568                  | 99,739                | -                         | 510,829                         | 16.3%  |                         |
| <i>Total</i>                     | <u>33,073,773</u>        | <u>8,043,939</u>      | <u>318,245</u>            | <u>24,711,588</u>               | 25.3%  | <u>7,546,712</u>        |
| <u>Fire</u>                      |                          |                       |                           |                                 |  |                         |
| ADMINISTRATION                   | 972,912                  | 340,143               | 5,654                     | 627,115                         | 35.5%  |                         |
| EMERGENCY SERVICES AND PUBLIC ED | 364,075                  | 67,900                | 7,141                     | 289,034                         | 20.6%  |                         |
| PREVENTION                       | 1,174,647                | 267,159               | 2,539                     | 904,950                         | 23.0%  |                         |
| WILDLAND FIRE MITIGATION PROGRAM | 188,738                  | 39,670                | 11,159                    | 137,908                         | 26.9%  |                         |
| OPERATIONS                       | 16,427,039               | 4,495,030             | 71,674                    | 11,860,335                      | 27.8%  |                         |
| ARFF                             | 1,520,279                | 358,122               | -                         | 1,162,157                       | 23.6%  |                         |
| <i>Total</i>                     | <u>20,647,690</u>        | <u>5,568,140</u>      | <u>98,167</u>             | <u>14,981,383</u>               | 27.4%  | <u>5,174,197</u>        |
| <b>TOTAL PUBLIC SAFETY</b>       | <u>53,721,463</u>        | <u>13,612,080</u>     | <u>416,413</u>            | <u>39,692,971</u>               | 26.1%  | <u>12,720,909</u>       |
| <b>PUBLIC WORKS</b>              |                          |                       |                           |                                 |  |                         |
| <u>Public Works</u>              |                          |                       |                           |                                 |  |                         |
| ADMINISTRATION                   | 885,393                  | 202,074               | 17,104                    | 666,215                         | 24.8%  |                         |
| ENGINEERING SVCS                 | 4,265,505                | 924,514               | 27,720                    | 3,313,271                       | 22.3%  |                         |
| PUBLIC RT OF WAY MGMT            | 1,449,021                | 284,568               | 39,400                    | 1,125,053                       | 22.4%  |                         |
| ENVIRONMENTAL PROGRAMS           | 634,286                  | 77,897                | 144,753                   | 411,636                         | 35.1%  |                         |
| <i>Total</i>                     | <u>7,234,204</u>         | <u>1,489,053</u>      | <u>228,977</u>            | <u>5,516,175</u>                | 23.7%  | <u>1,393.889</u>        |
| <b>TOTAL PUBLIC WORKS</b>        | <u>7,234,204</u>         | <u>1,489,053</u>      | <u>228,977</u>            | <u>5,516,175</u>                | 23.7%  | <u>1,393.889</u>        |
| <b>COMMUNITY SERVICES</b>        |                          |                       |                           |                                 |  |                         |
| <u>Parks &amp; Recreation</u>    |                          |                       |                           |                                 |  |                         |
| PRGM MGMT & BUS SVCS             | 483,494                  | 136,815               | 1,025                     | 345,653                         | 28.5%  |                         |
| FACILITIES                       | 467,880                  | 105,123               | 10,891                    | 351,865                         | 24.8%  |                         |
| CULTURAL ARTS                    | 574,265                  | 158,870               | 31,564                    | 383,831                         | 33.2%  |                         |
| YOUTH ACTIVITIES                 | 906,795                  | 311,122               | 8,978                     | 586,695                         | 35.3%  |                         |

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Appropriations, Expenditures and Encumbrances**  
**For the Three Months Ended September 30, 2008 (25% of Fiscal Year)**

|                                    | <u>Annual<br/>Budget</u> | <u>YTD<br/>Actual</u> | <u>Encum-<br/>brances</u> | <u>** Remaining<br/>Balance</u> | <u>YTD<br/>Expended<br/>and<br/>Encumbered</u> | <u>Previous<br/>YTD</u> |
|------------------------------------|--------------------------|-----------------------|---------------------------|---------------------------------|--|-------------------------|
| <b>COMMUNITY SERVICES</b>          |                          |                       |                           |                                 |  |                         |
| <u>Parks &amp; Recreation</u>      |                          |                       |                           |                                 |  |                         |
| TEEN PROGRAMS                      | 395,140                  | 98,813                | 2,884                     | 293,443                         | 25.7%  |                         |
| SR CITIZENS                        | 828,181                  | 200,538               | 1,266                     | 626,377                         | 24.4%  |                         |
| AQUATICS                           | 1,178,393                | 450,642               | 49,669                    | 678,082                         | 42.5%  |                         |
| SPORTS                             | 468,991                  | 102,416               | 9,697                     | 356,878                         | 23.9%  |                         |
| TENNIS                             | 316,401                  | 90,000                | -                         | 226,401                         | 28.4%  |                         |
| WESTSIDE CENTER                    | 1,050,645                | 255,267               | 4,881                     | 790,497                         | 24.8%  |                         |
| ADMINISTRATION                     | 580,032                  | 135,661               | -                         | 444,371                         | 23.4%  |                         |
| PROJECT MANAGEMENT TEAM            | 356,737                  | 79,924                | -                         | 276,813                         | 22.4%  |                         |
| BUSINESS SERVICES                  | 523,482                  | 146,494               | 49,147                    | 327,841                         | 37.4%  |                         |
| FACILITY & PROJECT MGT             | 1,152,688                | 341,702               | 4,563                     | 806,424                         | 30.0%  |                         |
| GROUND MANAGEMENT                  | 5,001,093                | 1,110,092             | 283,948                   | 3,607,053                       | 27.9%  |                         |
| FORESTRY                           | 1,287,535                | 284,722               | 98,706                    | 904,107                         | 29.8%  |                         |
| BEACH MAINTENANCE                  | 192,023                  | 38,461                | 22,969                    | 130,593                         | 32.0%  |                         |
| <i>Total</i>                       | <u>15,763,775</u>        | <u>4,046,744</u>      | <u>580,189</u>            | <u>11,136,842</u>               | 29.4%  | <u>3,989,606</u>        |
| <u>Library</u>                     |                          |                       |                           |                                 |  |                         |
| ADMINISTRATION                     | 455,273                  | 103,684               | -                         | 351,589                         | 22.8%  |                         |
| PUBLIC SERVICES                    | 2,495,297                | 565,825               | 12,496                    | 1,916,976                       | 23.2%  |                         |
| SUPPORT SERVICES                   | 1,666,715                | 445,874               | 33,281                    | 1,187,560                       | 28.7%  |                         |
| <i>Total</i>                       | <u>4,617,285</u>         | <u>1,115,383</u>      | <u>45,777</u>             | <u>3,456,125</u>                | 25.1%  | <u>990,436</u>          |
| <b>TOTAL COMMUNITY SERVICES</b>    | <u>20,381,060</u>        | <u>5,162,127</u>      | <u>625,965</u>            | <u>14,592,967</u>               | 28.4%  | <u>4,980,042</u>        |
| <b>COMMUNITY DEVELOPMENT</b>       |                          |                       |                           |                                 |  |                         |
| <u>Community Development</u>       |                          |                       |                           |                                 |  |                         |
| ADMINISTRATION                     | 493,605                  | 111,384               | 3,656                     | 378,565                         | 23.3%  |                         |
| ECON DEV                           | 95,801                   | 18,663                | 5,761                     | 71,377                          | 25.5%  |                         |
| CITY ARTS ADVISORY PROGRAM         | 590,047                  | 60,041                | -                         | 530,006                         | 10.2%  |                         |
| HUMAN SVCS                         | 817,930                  | 173,589               | 538,175                   | 106,165                         | 87.0%  |                         |
| RDA                                | 817,712                  | 164,910               | -                         | 652,802                         | 20.2%  |                         |
| RDA HSG DEV                        | 698,768                  | 157,840               | -                         | 540,928                         | 22.6%  |                         |
| LR PLANNING/STUDIES                | 775,787                  | 162,186               | 816                       | 612,784                         | 21.0%  |                         |
| DEV & DESIGN REVIEW                | 1,222,228                | 277,544               | 56,035                    | 888,649                         | 27.3%  |                         |
| ZONING                             | 915,314                  | 207,135               | 1,327                     | 706,853                         | 22.8%  |                         |
| DESIGN REV & HIST PRESERVATN       | 1,071,992                | 224,047               | 50,032                    | 797,913                         | 25.6%  |                         |
| SHO/ENVIRON REVIEW/TRAINING        | 781,891                  | 169,209               | 6,845                     | 605,837                         | 22.5%  |                         |
| BLDG PERMITS                       | 1,171,075                | 263,463               | 5,255                     | 902,357                         | 22.9%  |                         |
| RECORDS & ARCHIVES                 | 606,223                  | 135,962               | 8,191                     | 462,070                         | 23.8%  |                         |
| PLAN CK & COUNTER SRV              | 1,422,127                | 336,005               | 7,258                     | 1,078,864                       | 24.1%  |                         |
| <i>Total</i>                       | <u>11,480,500</u>        | <u>2,461,979</u>      | <u>683,352</u>            | <u>8,335,169</u>                | 27.4%  | <u>2,245,387</u>        |
| <b>TOTAL COMMUNITY DEVELOPMENT</b> | <u>11,480,500</u>        | <u>2,461,979</u>      | <u>683,352</u>            | <u>8,335,169</u>                | 27.4%  | <u>2,245,387</u>        |

CITY OF SANTA BARBARA  
General Fund  
Interim Statement of Appropriations, Expenditures and Encumbrances  
For the Three Months Ended September 30, 2008 (25% of Fiscal Year)

|                               | Annual<br>Budget | YTD<br>Actual | Encum-<br>brances | ** Remaining<br>Balance | YTD<br>Expended<br>and<br>Encumbered | Previous<br>YTD |
|-------------------------------|------------------|---------------|-------------------|-------------------------|--------------------------------------|-----------------|
| <b>NON-DEPARTMENTAL</b>       |                  |               |                   |                         |                                      |                 |
| <u>Non-Departmental</u>       |                  |               |                   |                         |                                      |                 |
| COMMUNITY PROMOTIONS          | 1,783,071        | 599,057       | -                 | 1,184,014               | 33.6%                                |                 |
| SPECIAL PROJECTS              | 42,220           | 20,570        | -                 | 21,650                  | 48.7%                                |                 |
| TRANSFERS OUT                 | 43,500           | 43,500        | -                 | -                       | 100.0%                               |                 |
| DEBT SERVICE TRANSFERS        | 355,945          | 286,058       | -                 | 69,887                  | 80.4%                                |                 |
| CAPITAL OUTLAY TRANSFER       | 1,619,352        | 801,050       | -                 | 818,303                 | 49.5%                                |                 |
| APPROP. RESERVE               | 700,777          | -             | -                 | 700,777                 | 0.0%                                 |                 |
| <i>Total</i>                  | 4,544,865        | 1,752,218     | -                 | 2,792,647               | 38.6%                                | 1,571,434       |
| <b>TOTAL NON-DEPARTMENTAL</b> | 4,544,865        | 1,752,218     | -                 | 2,792,647               | 38.6%                                | 1,571,434       |
| <b>TOTAL EXPENDITURES</b>     | 110,233,292      | 27,178,462    | 2,253,115         | 80,801,715              | 26.7%                                | 25,531,464      |

*\*\* The legal level of budgetary control is at the department level for the General Fund. Therefore, as long as the department as a whole is within budget, budgetary compliance has been achieved. The City actively monitors the budget status of each department and takes measures to address potential over budget situations before they occur.*

*For Enterprise and Internal Service Funds, the legal level of budgetary control is at the fund level. The City also monitors and addresses these fund types for potential over budget situations.*



CITY OF SANTA BARBARA  
Special Revenue Funds  
Interim Statement of Revenues and Expenditures  
For the Three Months Ended September 30, 2008 (25% of Fiscal Year)

|  | Annual<br>Budget | YTD<br>Actual | Encum-<br>brances | Remaining<br>Balance | Percent of<br>Budget |
|--|------------------|---------------|-------------------|----------------------|----------------------|
| <b>TRAFFIC SAFETY FUND</b>                     |                  |               |                   |                      |                      |
| Revenue  | 513,000          | 132,568       | -                 | 380,432              | 25.8%                |
| Expenditures                                   | 513,000          | 128,718       | -                 | 384,282              | 25.1%                |
| <i>Revenue Less Expenditures</i>               | -                | 3,850         | -                 | (3,850)              |                      |
| <b>CREEK RESTORATION/WATER QUALITY IMPRVMT</b> |                  |               |                   |                      |                      |
| Revenue  | 2,953,769        | 1,049,022     | -                 | 1,904,747            | 35.5%                |
| Expenditures                                   | 3,125,118        | 530,615       | 389,296           | 2,205,207            | 29.4%                |
| <i>Revenue Less Expenditures</i>               | (171,349)        | 518,407       | (389,296)         | (300,460)            |                      |
| <b>SOLID WASTE PROGRAM</b>                     |                  |               |                   |                      |                      |
| Revenue  | 17,522,051       | 4,373,051     | -                 | 13,149,000           | 25.0%                |
| Expenditures                                   | 17,679,913       | 4,256,871     | 148,975           | 13,274,068           | 24.9%                |
| <i>Revenue Less Expenditures</i>               | (157,862)        | 116,180       | (148,975)         | (125,068)            |                      |
| <b>COMM.DEVELOPMENT BLOCK GRANT</b>            |                  |               |                   |                      |                      |
| Revenue  | 1,317,755        | 528,967       | -                 | 788,788              | 40.1%                |
| Expenditures                                   | 2,572,776        | 178,486       | 286,641           | 2,107,649            | 18.1%                |
| <i>Revenue Less Expenditures</i>               | (1,255,021)      | 350,480       | (286,641)         | (1,318,860)          |                      |
| <b>COUNTY LIBRARY</b>                          |                  |               |                   |                      |                      |
| Revenue  | 1,877,220        | 89,656        | -                 | 1,787,564            | 4.8%                 |
| Expenditures                                   | 1,893,738        | 420,760       | 33,969            | 1,439,010            | 24.0%                |
| <i>Revenue Less Expenditures</i>               | (16,518)         | (331,104)     | (33,969)          | 348,555              |                      |
| <b>STREETS FUND</b>                            |                  |               |                   |                      |                      |
| Revenue  | 9,993,085        | 2,747,988     | -                 | 7,245,098            | 27.5%                |
| Expenditures                                   | 14,666,751       | 3,071,896     | 1,294,320         | 10,300,534           | 29.8%                |
| <i>Revenue Less Expenditures</i>               | (4,673,666)      | (323,908)     | (1,294,320)       | (3,055,437)          |                      |
| <b>MEASURE "D"</b>                             |                  |               |                   |                      |                      |
| Revenue  | 5,186,919        | 824,562       | -                 | 4,362,357            | 15.9%                |
| Expenditures                                   | 8,270,484        | 495,148       | 2,908,503         | 4,866,833            | 41.2%                |
| <i>Revenue Less Expenditures</i>               | (3,083,565)      | 329,414       | (2,908,503)       | (504,476)            |                      |

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Three Months Ended September 30, 2008 (25% of Fiscal Year)**

**WATER OPERATING FUND**

|                                | <u>Annual<br/>Budget</u> | <u>YTD<br/>Actual</u> | <u>Encum-<br/>brances</u> | <u>Remaining<br/>Balance</u> | <u>Percent of<br/>Budget</u> | <u>Previous<br/>YTD</u> |
|--------------------------------|--------------------------|-----------------------|---------------------------|------------------------------|------------------------------|-------------------------|
| <b>REVENUES</b>                |                          |                       |                           |                              |                              |                         |
| Water Sales - Metered          | 28,462,500               | 8,681,071             | -                         | 19,781,429                   | 30.5%                        | 8,901,637               |
| Service Charges                | 499,392                  | 105,961               | -                         | 393,431                      | 21.2%                        | 154,158                 |
| Cater JPA Treatment Charges    | 1,700,000                | 688,118               | -                         | 1,011,882                    | 40.5%                        | 620,243                 |
| Investment Income              | 1,285,000                | 399,009               | -                         | 885,991                      | 31.1%                        | 387,063                 |
| Grants                         | 16,098                   | -                     | -                         | 16,098                       | 0.0%                         | -                       |
| Reimbursements                 | 18,000                   | -                     | -                         | 18,000                       | 0.0%                         | -                       |
| Miscellaneous                  | 612,656                  | 140,836               | -                         | 471,820                      | 23.0%                        | 11,813                  |
| <b>TOTAL REVENUES</b>          | <u>32,593,646</u>        | <u>10,014,995</u>     | <u>-</u>                  | <u>22,578,651</u>            | <u>30.7%</u>                 | <u>10,074,914</u>       |
| <b>EXPENSES</b>                |                          |                       |                           |                              |                              |                         |
| Salaries & Benefits            | 7,244,664                | 1,577,577             | -                         | 5,667,087                    | 21.8%                        | 1,488,481               |
| Materials, Supplies & Services | 9,243,491                | 2,067,199             | 3,153,179                 | 4,023,113                    | 56.5%                        | 1,464,299               |
| Special Projects               | 247,651                  | 21,970                | 60,563                    | 165,119                      | 33.3%                        | 17,245                  |
| Water Purchases                | 7,518,586                | 2,044,199             | 122,000                   | 5,352,387                    | 28.8%                        | 1,757,906               |
| Debt Service                   | 4,759,271                | 1,633,235             | -                         | 3,126,036                    | 34.3%                        | 1,435,930               |
| Capital Outlay Transfers       | 7,855,039                | 2,078,956             | -                         | 5,776,083                    | 26.5%                        | 1,686,765               |
| Equipment                      | 163,824                  | 1,899                 | 7,341                     | 154,584                      | 5.6%                         | 4,611                   |
| Capitalized Fixed Assets       | 104,786                  | 7,516                 | 2,707                     | 94,563                       | 9.8%                         | 2,250                   |
| Other                          | 5,700                    | 54                    | -                         | 5,646                        | 0.9%                         | 238                     |
| Appropriated Reserve           | 150,000                  | -                     | -                         | 150,000                      | 0.0%                         | -                       |
| <b>TOTAL EXPENSES</b>          | <u>37,293,013</u>        | <u>9,432,604</u>      | <u>3,345,790</u>          | <u>24,514,619</u>            | <u>34.3%</u>                 | <u>7,857,725</u>        |

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

CITY OF SANTA BARBARA  
Interim Statement of Revenues and Expenses  
For the Three Months Ended September 30, 2008 (25% of Fiscal Year)

**WASTEWATER OPERATING FUND**

|                                | Annual<br>Budget  | YTD<br>Actual    | Encum-<br>brances | Remaining<br>Balance | Percent of<br>Budget | Previous<br>YTD  |
|--------------------------------|-------------------|------------------|-------------------|----------------------|----------------------|------------------|
| <b>REVENUES</b>                |                   |                  |                   |                      |                      |                  |
| Service Charges                | 13,452,500        | 3,551,877        | -                 | 9,900,623            | 26.4%                | 3,412,552        |
| Fees                           | 519,515           | 190,374          | -                 | 329,141              | 36.6%                | 217,594          |
| Investment Income              | 480,000           | 140,887          | -                 | 339,113              | 29.4%                | 151,202          |
| Miscellaneous                  | 173,927           | 93,769           | -                 | 80,158               | 53.9%                | 3,339            |
| <b>TOTAL REVENUES</b>          | <b>14,625,942</b> | <b>3,976,906</b> | <b>-</b>          | <b>10,649,036</b>    | <b>27.2%</b>         | <b>3,784,687</b> |
| <b>EXPENSES</b>                |                   |                  |                   |                      |                      |                  |
| Salaries & Benefits            | 5,002,852         | 1,087,700        | -                 | 3,915,152            | 21.7%                | 1,052,934        |
| Materials, Supplies & Services | 5,651,183         | 894,454          | 1,611,431         | 3,145,299            | 44.3%                | 1,117,640        |
| Special Projects               | 565,217           | 300,606          | 44,917            | 219,694              | 61.1%                | 121,639          |
| Debt Service                   | 1,355,548         | 1,000            | -                 | 1,354,548            | 0.1%                 | 1,000            |
| Capital Outlay Transfers       | 2,242,107         | 633,357          | -                 | 1,608,750            | 28.2%                | 563,464          |
| Equipment                      | 31,432            | 2,067            | 6,422             | 22,943               | 27.0%                | 20,636           |
| Capitalized Fixed Assets       | 58,435            | 1,541            | 10,239            | 46,654               | 20.2%                | -                |
| Appropriated Reserve           | 150,000           | -                | -                 | 150,000              | 0.0%                 | -                |
| <b>TOTAL EXPENSES</b>          | <b>15,056,773</b> | <b>2,920,725</b> | <b>1,673,009</b>  | <b>10,463,039</b>    | <b>30.5%</b>         | <b>2,877,312</b> |

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

CITY OF SANTA BARBARA  
Interim Statement of Revenues and Expenses  
For the Three Months Ended September 30, 2008 (25% of Fiscal Year)  
**DOWNTOWN PARKING**

|                                | Annual<br>Budget | YTD<br>Actual    | Encum-<br>brances | Remaining<br>Balance | Percent of<br>Budget | Previous<br>YTD  |
|--------------------------------|------------------|------------------|-------------------|----------------------|----------------------|------------------|
| <b>REVENUES</b>                |                  |                  |                   |                      |                      |                  |
| Improvement Tax                | 880,000          | 213,982          | -                 | 666,018              | 24.3%                | 207,669          |
| Parking Fees                   | 6,145,000        | 1,367,165        | -                 | 4,777,835            | 22.2%                | 1,402,048        |
| Investment Income              | 325,000          | 95,385           | -                 | 229,615              | 29.3%                | 92,358           |
| Miscellaneous                  | 71,480           | 56,948           | -                 | 14,532               | 79.7%                | 1,144            |
| Operating Transfers-In         | 43,500           | 43,500           | -                 | -                    | 100.0%               | 36,420           |
| <b>TOTAL REVENUES</b>          | <b>7,464,980</b> | <b>1,776,979</b> | <b>-</b>          | <b>5,688,001</b>     | <b>23.8%</b>         | <b>1,739,639</b> |
| <b>EXPENSES</b>                |                  |                  |                   |                      |                      |                  |
| Salaries & Benefits            | 3,624,380        | 806,403          | -                 | 2,817,977            | 22.2%                | 761,831          |
| Materials, Supplies & Services | 2,031,789        | 402,242          | 173,453           | 1,456,095            | 28.3%                | 429,805          |
| Special Projects               | 886,504          | 53,177           | 785,500           | 47,827               | 94.6%                | 249,333          |
| Capital Outlay Transfers       | 34,078           | 34,078           | -                 | -                    | 100.0%               | 9,523            |
| Equipment                      | 40,000           | 88               | 2,800             | 37,112               | 7.2%                 | -                |
| Capitalized Fixed Assets       | 2,947,685        | 204,994          | 404,657           | 2,338,035            | 20.7%                | 78,911           |
| Appropriated Reserve           | 60,000           | -                | -                 | 60,000               | 0.0%                 | -                |
| <b>TOTAL EXPENSES</b>          | <b>9,624,437</b> | <b>1,500,981</b> | <b>1,366,410</b>  | <b>6,757,046</b>     | <b>29.8%</b>         | <b>1,529,403</b> |

CITY OF SANTA BARBARA  
Interim Statement of Revenues and Expenses  
For the Three Months Ended September 30, 2008 (25% of Fiscal Year)

*AIRPORT OPERATING FUND*

|                                  | Annual<br>Budget  | YTD<br>Actual    | Encum-<br>brances | Remaining<br>Balance | Percent of<br>Budget | Previous<br>YTD  |
|----------------------------------|-------------------|------------------|-------------------|----------------------|----------------------|------------------|
| <b>REVENUES</b>                  |                   |                  |                   |                      |                      |                  |
| Leases - Commercial / Industrial | 4,071,450         | 1,074,546        | -                 | 2,996,904            | 26.4%                | 1,026,123        |
| Leases - Terminal                | 5,029,702         | 1,220,743        | -                 | 3,808,959            | 24.3%                | 1,236,700        |
| Leases - Non-Commerical Aviation | 1,168,600         | 316,888          | -                 | 851,712              | 27.1%                | 315,635          |
| Leases - Commerical Aviation     | 1,955,000         | 598,137          | -                 | 1,356,863            | 30.6%                | 522,700          |
| Investment Income                | 413,000           | 148,191          | -                 | 264,809              | 35.9%                | 139,519          |
| Miscellaneous                    | 254,250           | 65,856           | -                 | 188,394              | 25.9%                | 40,089           |
| <b>TOTAL REVENUES</b>            | <b>12,892,002</b> | <b>3,424,361</b> | <b>-</b>          | <b>9,467,641</b>     | <b>26.6%</b>         | <b>3,280,766</b> |
| <b>EXPENSES</b>                  |                   |                  |                   |                      |                      |                  |
| Salaries & Benefits              | 4,880,629         | 1,037,013        | -                 | 3,843,616            | 21.2%                | 1,002,308        |
| Materials, Supplies & Services   | 6,996,243         | 1,508,289        | 901,315           | 4,586,639            | 34.4%                | 1,290,219        |
| Special Projects                 | 770,150           | 50,193           | -                 | 719,957              | 6.5%                 | 41,033           |
| Transfers-Out                    | -                 | -                | -                 | -                    | 100.0%               | 23,520           |
| Capital Outlay Transfers         | 2,143,129         | 874,609          | -                 | 1,268,520            | 40.8%                | 1,551,342        |
| Equipment                        | 115,622           | 18,407           | 6,870             | 90,345               | 21.9%                | 44,426           |
| Capitalized Fixed Assets         | 38,900            | 38,214           | 657               | 28                   | 99.9%                | -                |
| Appropriated Reserve             | 61,937            | -                | -                 | 61,937               | 0.0%                 | -                |
| <b>TOTAL EXPENSES</b>            | <b>15,006,609</b> | <b>3,526,725</b> | <b>908,843</b>    | <b>10,571,041</b>    | <b>29.6%</b>         | <b>3,952,849</b> |

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

CITY OF SANTA BARBARA  
Interim Statement of Revenues and Expenses  
For the Three Months Ended September 30, 2008 (25% of Fiscal Year)

**GOLF COURSE FUND**

|                                | Annual<br>Budget | YTD<br>Actual    | Encum-<br>brances | Remaining<br>Balance | Percent of<br>Budget | Previous<br>YTD |
|--------------------------------|------------------|------------------|-------------------|----------------------|----------------------|-----------------|
| <b>REVENUES</b>                |                  |                  |                   |                      |                      |                 |
| Fees & Card Sales              | 2,003,600        | 530,545          | -                 | 1,473,055            | 26.5%                | 550,683         |
| Investment Income              | 35,000           | 13,844           | -                 | 21,156               | 39.6%                | 14,643          |
| Rents & Concessions            | 285,000          | 88,349           | -                 | 196,651              | 31.0%                | 90,299          |
| Miscellaneous                  | 371,970          | 24,470           | -                 | 347,500              | 6.6%                 | 1,704           |
| <b>TOTAL REVENUES</b>          | <b>2,695,570</b> | <b>657,209</b>   | <b>-</b>          | <b>2,038,361</b>     | <b>24.4%</b>         | <b>657,329</b>  |
| <b>EXPENSES</b>                |                  |                  |                   |                      |                      |                 |
| Salaries & Benefits            | 1,204,819        | 269,891          | -                 | 934,928              | 22.4%                | 255,659         |
| Materials, Supplies & Services | 704,468          | 194,542          | 186,919           | 323,007              | 54.1%                | 176,360         |
| Special Projects               | 69,117           | 5,310            | 58,987            | 4,820                | 93.0%                | 1,245           |
| Debt Service                   | 184,379          | 155,696          | -                 | 28,683               | 84.4%                | 152,560         |
| Capital Outlay Transfers       | 17,070           | 17,070           | -                 | -                    | 100.0%               | 4,416           |
| Equipment                      | 8,400            | -                | -                 | 8,400                | 0.0%                 | 240             |
| Capitalized Fixed Assets       | 1,161,594        | 393,571          | 197,649           | 570,374              | 50.9%                | 3,668           |
| <b>TOTAL EXPENSES</b>          | <b>3,349,846</b> | <b>1,036,080</b> | <b>443,555</b>    | <b>1,870,212</b>     | <b>44.2%</b>         | <b>594,148</b>  |

CITY OF SANTA BARBARA  
Interim Statement of Revenues and Expenses  
For the Three Months Ended September 30, 2008 (25% of Fiscal Year)

*INTRA-CITY SERVICE FUND*

|                                | Annual<br>Budget | YTD<br>Actual    | Encum-<br>brances | Remaining<br>Balance | Percent of<br>Budget | Previous<br>YTD  |
|--------------------------------|------------------|------------------|-------------------|----------------------|----------------------|------------------|
| <b>REVENUES</b>                |                  |                  |                   |                      |                      |                  |
| Vehicle Maintenance Charges    | 2,758,111        | 653,658          | -                 | 2,104,453            | 23.7%                | 668,658          |
| Work Orders - Bldg Maint.      | 3,840,056        | 757,162          | -                 | 3,082,894            | 19.7%                | 987,243          |
| Service Charges                | 1,799,291        | 405,163          | -                 | 1,394,128            | 22.5%                | 437,099          |
| Miscellaneous                  | 143,022          | 93,212           | -                 | 49,810               | 65.2%                | 4,343            |
| <b>TOTAL REVENUES</b>          | <b>8,540,480</b> | <b>1,909,196</b> | <b>-</b>          | <b>6,631,284</b>     | <b>22.4%</b>         | <b>2,097,344</b> |
| <b>EXPENSES</b>                |                  |                  |                   |                      |                      |                  |
| Salaries & Benefits            | 4,596,987        | 960,973          | -                 | 3,636,014            | 20.9%                | 909,495          |
| Materials, Supplies & Services | 2,358,662        | 560,916          | 425,720           | 1,372,027            | 41.8%                | 466,646          |
| Special Projects               | 1,924,894        | 347,818          | 705,108           | 871,967              | 54.7%                | 203,806          |
| Capital Outlay Transfers       | 1,603            | 1,603            | -                 | -                    | 100.0%               | 2,389            |
| Equipment                      | 35,500           | 1,469            | -                 | 34,031               | 4.1%                 | 33,610           |
| Capitalized Fixed Assets       | 135,494          | 18,201           | 75,439            | 41,854               | 69.1%                | -                |
| Appropriated Reserve           | 10,000           | -                | -                 | 10,000               | 0.0%                 | -                |
| <b>TOTAL EXPENSES</b>          | <b>9,063,140</b> | <b>1,890,979</b> | <b>1,206,267</b>  | <b>5,965,894</b>     | <b>34.2%</b>         | <b>1,615,947</b> |

CITY OF SANTA BARBARA  
Interim Statement of Revenues and Expenses  
For the Three Months Ended September 30, 2008 (25% of Fiscal Year)

**ICS EQUIPMENT REPLACEMENT FUND**

|                                | Annual<br>Budget | YTD<br>Actual  | Encum-<br>brances | Remaining<br>Balance | Percent of<br>Budget | Previous<br>YTD |
|--------------------------------|------------------|----------------|-------------------|----------------------|----------------------|-----------------|
| <b>REVENUES</b>                |                  |                |                   |                      |                      |                 |
| Vehicle Rental Charges         | 1,852,299        | 463,075        | -                 | 1,389,224            | 25.0%                | 520,923         |
| Investment Income              | 225,000          | 75,934         | -                 | 149,066              | 33.7%                | 69,898          |
| Rents & Concessions            | 268,241          | 67,060         | -                 | 201,181              | 25.0%                | 67,060          |
| Miscellaneous                  | 2,133            | 17,958         | -                 | (15,825)             | 841.9%               | 8,398           |
| <b>TOTAL REVENUES</b>          | <b>2,347,673</b> | <b>624,027</b> | <b>-</b>          | <b>1,723,646</b>     | <b>26.6%</b>         | <b>666,278</b>  |
| <b>EXPENSES</b>                |                  |                |                   |                      |                      |                 |
| Salaries & Benefits            | 123,004          | 25,578         | -                 | 97,426               | 20.8%                | 23,651          |
| Materials, Supplies & Services | 1,097            | 274            | -                 | 823                  | 25.0%                | 260             |
| Equipment                      | -                | -              | -                 | -                    | 100.0%               | 40,385          |
| Capitalized Fixed Assets       | 3,817,689        | 436,707        | 1,392,654         | 1,988,328            | 47.9%                | 29,722          |
| <b>TOTAL EXPENSES</b>          | <b>3,941,790</b> | <b>462,559</b> | <b>1,392,654</b>  | <b>2,086,578</b>     | <b>47.1%</b>         | <b>94,017</b>   |



CITY OF SANTA BARBARA  
Interim Statement of Revenues and Expenses  
For the Three Months Ended September 30, 2008 (25% of Fiscal Year)

**SELF INSURANCE TRUST FUND**

|                                | <b>** Annual<br/>Budget</b> | <b>YTD<br/>Actual</b> | <b>Encum-<br/>brances</b> | <b>Remaining<br/>Balance</b> | <b>Percent of<br/>Budget</b> | <b>Previous<br/>YTD</b> |
|--------------------------------|-----------------------------|-----------------------|---------------------------|------------------------------|------------------------------|-------------------------|
| <b>REVENUES</b>                |                             |                       |                           |                              |                              |                         |
| Insurance Premiums             | 3,197,440                   | 799,360               | -                         | 2,398,080                    | 25.0%                        | 785,040                 |
| Workers' Compensation Premiums | 2,107,502                   | 339,375               | -                         | 1,768,127                    | 16.1%                        | 560,264                 |
| OSH Charges                    | 291,620                     | 73,145                | -                         | 218,475                      | 25.1%                        | 63,462                  |
| Investment Income              | 361,434                     | 117,771               | -                         | 243,663                      | 32.6%                        | 126,525                 |
| Miscellaneous                  | 773                         | 307,858               | -                         | (307,085)                    | 39826.4%                     | 25,034                  |
| <b>TOTAL REVENUES</b>          | <b>5,958,769</b>            | <b>1,637,510</b>      | <b>-</b>                  | <b>4,321,259</b>             | <b>27.5%</b>                 | <b>1,560,325</b>        |
| <b>EXPENSES</b>                |                             |                       |                           |                              |                              |                         |
| Salaries & Benefits            | 633,005                     | 114,314               | -                         | 518,691                      | 18.1%                        | 113,110                 |
| Materials, Supplies & Services | 5,836,337                   | 994,865               | 672,503                   | 4,168,969                    | 28.6%                        | 1,154,720               |
| Transfers-Out                  | 1,589,851                   | 1,589,853             | -                         | (2)                          | 100.0%                       | -                       |
| Capital Outlay Transfers       | 2,137                       | 2,137                 | -                         | -                            | 100.0%                       | 3,185                   |
| Equipment                      | 1,500                       | -                     | -                         | 1,500                        | 0.0%                         | 240                     |
| <b>TOTAL EXPENSES</b>          | <b>8,062,830</b>            | <b>2,701,168</b>      | <b>672,503</b>            | <b>4,689,159</b>             | <b>41.8%</b>                 | <b>1,271,255</b>        |

*\*\* The Self Insurance Trust Fund is an internal service fund of the City, which accounts for the cost of providing workers' compensation, property and liability insurance as well as unemployment insurance and certain self-insured employee benefits on a city-wide basis. Internal Service Funds charge other funds for the cost of providing their specific services.*

CITY OF SANTA BARBARA  
Interim Statement of Revenues and Expenses  
For the Three Months Ended September 30, 2008 (25% of Fiscal Year)

**INFORMATION SYSTEMS ICS FUND**

|                                | Annual<br>Budget | YTD<br>Actual  | Encum-<br>brances | Remaining<br>Balance | Percent of<br>Budget | Previous<br>YTD |
|--------------------------------|------------------|----------------|-------------------|----------------------|----------------------|-----------------|
| <b>REVENUES</b>                |                  |                |                   |                      |                      |                 |
| Service charges                | 2,542,887        | 583,253        | -                 | 1,959,634            | 22.9%                | 611,272         |
| Miscellaneous                  | 3,797            | 10,526         | -                 | (6,729)              | 277.2%               | -               |
| <b>TOTAL REVENUES</b>          | <b>2,546,684</b> | <b>593,779</b> | <b>-</b>          | <b>1,952,905</b>     | <b>23.3%</b>         | <b>611,272</b>  |
| <b>EXPENSES</b>                |                  |                |                   |                      |                      |                 |
| Salaries & Benefits            | 1,734,048        | 382,400        | -                 | 1,351,648            | 22.1%                | 337,816         |
| Materials, Supplies & Services | 654,342          | 186,684        | 105,937           | 361,722              | 44.7%                | 125,183         |
| Special Projects               | 4,979            | 102            | 779               | 4,098                | 17.7%                | (14,591)        |
| Capital Outlay Transfers       | 85,000           | 21,250         | -                 | 63,750               | 25.0%                | -               |
| Equipment                      | 268,279          | 908            | 12,481            | 254,890              | 5.0%                 | 147,212         |
| Capitalized Fixed Assets       | -                | -              | -                 | -                    | 100.0%               | 321             |
| Appropriated Reserve           | 13,433           | -              | -                 | 13,433               | 0.0%                 | -               |
| <b>TOTAL EXPENSES</b>          | <b>2,760,082</b> | <b>591,344</b> | <b>119,197</b>    | <b>2,049,540</b>     | <b>25.7%</b>         | <b>595,941</b>  |

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Three Months Ended September 30, 2008 (25% of Fiscal Year)**

**WATERFRONT FUND**

|                                | <b>Annual<br/>Budget</b> | <b>YTD<br/>Actual</b> | <b>Encum-<br/>brances</b> | <b>Remaining<br/>Balance</b> | <b>Percent of<br/>Budget</b> | <b>Previous<br/>YTD</b> |
|--------------------------------|--------------------------|-----------------------|---------------------------|------------------------------|------------------------------|-------------------------|
| <b>REVENUES</b>                |                          |                       |                           |                              |                              |                         |
| Leases - Commercial            | 1,428,020                | 459,585               | -                         | 968,435                      | 32.2%                        | 448,450                 |
| Leases - Food Service          | 2,410,338                | 682,526               | -                         | 1,727,812                    | 28.3%                        | 703,875                 |
| Slip Rental Fees               | 3,535,370                | 883,513               | -                         | 2,651,857                    | 25.0%                        | 866,180                 |
| Visitors Fees                  | 442,690                  | 141,159               | -                         | 301,531                      | 31.9%                        | 137,789                 |
| Slip Transfer Fees             | 688,500                  | 91,475                | -                         | 597,025                      | 13.3%                        | 213,150                 |
| Parking Revenue                | 1,588,639                | 540,235               | -                         | 1,048,404                    | 34.0%                        | 557,850                 |
| Wharf Parking                  | 280,500                  | 66,029                | -                         | 214,471                      | 23.5%                        | 72,536                  |
| Other Fees & Charges           | 361,786                  | 94,830                | -                         | 266,956                      | 26.2%                        | 89,890                  |
| Investment Income              | 276,019                  | 115,982               | -                         | 160,037                      | 42.0%                        | 126,946                 |
| Rents & Concessions            | 277,134                  | 71,078                | -                         | 206,056                      | 25.6%                        | 68,695                  |
| Miscellaneous                  | 259,880                  | 130,914               | -                         | 128,966                      | 50.4%                        | 18,841                  |
| <b>TOTAL REVENUES</b>          | <b>11,548,876</b>        | <b>3,277,324</b>      | <b>-</b>                  | <b>8,271,552</b>             | <b>28.4%</b>                 | <b>3,304,200</b>        |
| <b>EXPENSES</b>                |                          |                       |                           |                              |                              |                         |
| Salaries & Benefits            | 5,495,871                | 1,232,700             | -                         | 4,263,171                    | 22.4%                        | 1,170,002               |
| Materials, Supplies & Services | 3,748,738                | 745,808               | 800,472                   | 2,202,459                    | 41.2%                        | 780,009                 |
| Special Projects               | 30,393                   | 7,626                 | 23,578                    | (812)                        | 102.7%                       | 3,166                   |
| Debt Service                   | 1,592,262                | 123,503               | -                         | 1,468,759                    | 7.8%                         | 123,503                 |
| Capital Outlay Transfers       | 926,999                  | 279,749               | -                         | 647,250                      | 30.2%                        | 771,053                 |
| Equipment                      | 209,584                  | 601                   | 39,840                    | 169,143                      | 19.3%                        | 36,178                  |
| Capitalized Fixed Assets       | 15,000                   | -                     | -                         | 15,000                       | 0.0%                         | -                       |
| Appropriated Reserve           | 150,000                  | -                     | -                         | 150,000                      | 0.0%                         | -                       |
| <b>TOTAL EXPENSES</b>          | <b>12,168,847</b>        | <b>2,389,987</b>      | <b>863,890</b>            | <b>8,914,969</b>             | <b>26.7%</b>                 | <b>2,883,910</b>        |

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.